

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Seventh Set of Information Requests

Request No. AG-7-15 (Gas)

Please provide a schedule listing each allocation factor used in the various accounting cost of service studies (JLH-5-1 through JLH-5-4) and identifying each account or item in the cost of service that is allocated based the factor. If different acronyms are used for the same allocator, provide a list of the acronyms that have common underlying calculations.

Response:

The following is a list of each allocation factor used in JLH-5-1 through JLH-5-4 and the page and line reference in the cost of service study. Each of the studies use the same allocation factors.

<u>JLH-5-1 to JLH-5-4</u> <u>Allocators – Page 22</u>	<u>JLH-5-1 to JLH-5-4</u> <u>Items Allocated</u>	
	<u>Page</u>	<u>Line</u>
DEMLPG	2	4 – 5
	2	7 – 9
	9	2
	9	6
	9	10 – 12

This allocator is defined in the ratio table on Page 30, Line 6, and is based on two factors: 94.2% of the LPG Production allocator on Page 30, Line 3, and 5.8% of the Distribution allocator for pressure support on Page 30, Line 5.

DEMLNG	2	6
	2	10
	9	7

This allocator is defined in the ratio table on Page 30, Line 7, and is based on two factors: 94.2% of the LNG Production allocator on Page 30, Line 4, and 5.8% of the Distribution allocator for pressure support on Page 30, Line 5.

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<u>JLH-5-1 to JLH-5-4 Allocators – Page 22</u>	<u>JLH-5-1 to JLH-5-4 Items Allocated</u>	<u>Page</u>	<u>Line</u>
DBASE		10	1
DREMAIN		8	3
		10	2
DISTR		3	1 – 5
		8	4
		10	11
		11	2
		11	6
		11	10
		11	19 – 20

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EBASE	10	4
EREMAIN	8	2
	8	5
	9	4 – 5
	10	5 – 7
	10	10

Allocators – Page 24

<u>Allocators – Page 24</u>	<u>Page</u>	<u>Line</u>
CUST380	3	6
CUST381	3	7
CUST382	3	8
CUST386	3	10
CUST383	3	9

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JLH-5-1 to JLH-5-4 <u>Allocators – Page 24</u>	JLH-5-1 to JLH-5-4 <u>Items Allocated</u>	
	<u>Page</u>	<u>Line</u>
CUSTDEP	7 16	1 14
CUST488	8	8
CUST902	12	3
CUST903	12	4
CUST903C	12	5
CUST908	12	21 – 22
CUST909	12	23 – 24
 <u>Allocators – Page 25</u>		
C904RNH	12	8
C904RH	12	7
C904G41	12	9
C904G42	12	1
C904G43	12	13
C904G51	12	10
C904G52	12	12
C904G53	12	14

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<u>JLH-5-1 to JLH-5-4 Allocators – Page 26</u>	<u>JLH-5-1 to JLH-5-4 Items Allocated</u>	
	<u>Page</u>	<u>Line</u>
PLANT	2	1
	7	2
	7	4 – 6
	7	8 – 9
	13	8 – 9
	16	7 – 8
	17	6
	17	13
LABOR	2	2
	3	12 – 24
	13	12 – 16
	16	1 – 3
	16	5 – 6
	16	10 – 11
	20	14
PLT305	4	4
PLT311	4	6
	14	10
PLT305T	14	9
PLT320T	14	11
PLT320	4	7
PLT366	5	2
	11	14
	15	2
PLT367	5	3
	8	11
	11	15
	15	3

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	<u>Page</u>	<u>Line</u>
PLT390.2	15	12
PLT369	5	4
	11	4
	11	16
	15	4
PLT380	5	5
	11	17
	15	5
PLT381	5	6
	11	11
	15	6
PLT382	5	7
	15	7
PLT386	5	9
	6	4
	8	9
	15	9
PLT383	5	8
	15	8
PLT396	5	15
	15	17
PLT3900	15	11
PLT391	5	11
	15	13
PLT392	5	12
PLT393	15	14

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	<u>Page</u>	<u>Line</u>
PLT394	5	13
	15	15
PLT395	5	14
	15	16
PLT397	15	18
PLT398	5	16
	15	19
PLT36780	7	7
	11	5
DISTRPLT	6	5
	20	13
GASCOSTS	10	9
	11	3
	13	21
PLT3813	11	7
	11	18
EXP8519	11	9
PRODPLT	8	6
PLT399	14	3 – 7
REVCLAIM	13	1 – 7
	13	10
	13	17 – 20
	13	22 – 26
	13	34

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	<u>Page</u>	<u>Line</u>
GENPLT	5	17
	13	28 – 29
	15	20
OMLAB	13	31
OTHOMINF	13	32
PLT305.1	4	5
REMGAS	9	2

Allocators – Page 27

EXP717	18	2
EXP718	18	3
EXP735	18	4
EXP741	18	7
EXP742	18	8
EXP813	18	11
EXP851	19	2
EXP857	19	3
EXP874	19	4
EXP878	19	5
EXP879	19	6

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	<u>Page</u>	<u>Line</u>
EXP880	19	7
EXP881	19	8
EXP887	19	12
EXP889	19	13
EXP892	19	14
EXP893	19	15
EXP902	19	20
EXP903	12 19	6 21
EXP908	20	2
EXP904	12	15 – 16
EXP920	20	4
EXP930	20	8
EXP935	20	10
LABPO	18	1
LABPM	18	6
LABDO	19	1
LABDM	19	10
LABCA	19	19

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	<u>Page</u>	<u>Line</u>
LABSE	20	1
TLABPO	9	1
TLABPM	9	9
TLABDO	11	1
TLABDM	11	13
 <u>Allocators – Page 28</u>		
TLABCA	12	1 – 2
TLABSE	12	19 – 20
EXP886	19	11
EXP894	19	16
EXP921	20	5
EXP926	7 20	3 7
PLT3803	11	8
EXP925	20	6
EXP9245	13	11
GEEXP	13	33
PLT301	4 14	1 1

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	<u>Page</u>	<u>Line</u>
PLT303	4	2
	14	2
PLT320.1	4	8
PLT365.2	5	1
	15	1

The following allocators have common underlying calculations:

DEMLPG	-	LPG Production Demand
DEMLNG	-	LNG Production Demand
CUST908	-	Allocation Acct. 908 Customer Assistance Exp.
CUST909	-	Allocation Acct. 909 Informational & Instruct. Exp.

Person Responsible: James L. Harrison